




**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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WENDY L. WATANABE
AUDITOR-CONTROLLER

March 3, 2014

TO: Mark J. Saladino
Treasurer and Tax Collector

FROM: Wendy L. Watanabe
Auditor-Controller 

SUBJECT: **TREASURER'S JANUARY 24, 2014 CASH COUNT**

Pursuant to Government Code Sections 26920 and 26922, the accounts and records of the County Treasurer are examined each quarter. The first phase of these examinations is counting the Treasurer and Tax Collector's (TTC) teller and vault cash, and electronic transit/bus cards.

We conducted a surprise cash count as of the close of business on January 24, 2014. The teller cash, vault cash, and electronic transit/bus cards we counted agreed with TTC's records. However, we noted an immaterial shortage in one teller's cash box (please see Attachment).

We thank TTC personnel for their cooperation; it resulted in a smooth and efficient cash count. Please call me if you have any questions, or your staff may contact Robert Smythe at (213) 253-0101.

WLW:AB:RS:TK

Attachment

c: Audit Committee

**LOS ANGELES COUNTY TREASURER AND TAX COLLECTOR
SCHEDULE OF COUNTED CASH
AS OF THE CLOSE OF BUSINESS ON JANUARY 24, 2014**

TAX COLLECTOR – REGULAR REVOLVING FUND

<u>Description</u>	<u>Per Review</u>	<u>Per TTC's Records</u>	<u>Overage (Shortage)</u>
Change fund Assignments:			
Teller #1	\$ 300.00	\$ 300.00	\$ 0.00
Teller #2	300.00	300.00	0.00
Teller #3	300.00	300.00	0.00
Teller #4	300.00	300.00	0.00
Teller #5	300.00	300.00	0.00
Teller #6	300.00	300.00	0.00
Teller #7	299.95	300.00	(0.05)
Teller #8	300.00	300.00	0.00
Total Change Fund	2,399.95	2,400.00	(0.05)
Cash on Hand	2,400.00	2,400.00	0.00
Receipts & Miscellaneous	0.00	0.00	0.00
TOTAL	\$ 4,799.95	\$ 4,800.00	\$ (0.05)

TREASURER AND TAX COLLECTOR'S CASH

<u>Location/Description</u>	<u>Per Review</u>	<u>Per TTC's Records</u>	<u>Overage (Shortage)</u>
Vault Cash	\$ 2,976.50	\$ 2,976.50	\$ 0.00
Total Collections	129,234.55	129,234.55	0.00
TOTAL	\$ 132,211.05	\$ 132,211.05	\$ 0.00

OTHER COLLECTIONS

<u>Description</u>	<u>Per Review</u>	<u>Per TTC's Records</u>	<u>Overage (Shortage)</u>
Miscellaneous Collections	\$ 0.00	\$ 0.00	\$ 0.00
MTA Inventory: Transit Access Passes	<u>24.00</u>	<u>24.00</u>	<u>0.00</u>
TOTAL	<u>\$ 24.00</u>	<u>\$ 24.00</u>	<u>\$ 0.00</u>